



SALES AND USE TAX ANNOTATIONS

EXPLANATORY NOTES

APPLICABILITY OF ANNOTATIONS

Annotations published in the Business Taxes Law Guides are summaries of the conclusions reached in selected legal rulings of counsel. “Legal ruling of counsel” means a legal opinion written and signed by the Chief Counsel or an attorney who is the Chief Counsel’s designee, addressing a specific tax application inquiry from a taxpayer or taxpayer representative, a local government, or Board of Equalization staff.

Business Taxes Annotations are a research tool to locate selected legal rulings of counsel. Annotations are intended to provide guidance regarding the interpretation of Board statutes and regulations as applied by staff to specific factual situations. Annotations do not have the force or effect of law. Although annotations are synopses of past advice provided by Board’s legal staff, the advice is not binding and may be revised at any time. The date appearing at the end of an annotation reflects the agency’s interpretation of statutes existing as of that date. Due to delays resulting from the process of adding, amending, or deleting annotations, an annotation may remain in the Law Guide even though subsequent legislative or administrative action may have invalidated the advice provided in the annotation. In any instance where there is an inconsistency between the statute and an annotation, statutory law is controlling.

Except as provided in Sales and Use Tax Regulation 1705, Relief from Liability, following the advice provided in an annotation is not reasonable reliance upon written advice for purposes of obtaining relief from a failure to pay tax, interest, and penalty.

INDEX OF PUBLISHED ANNOTATIONS

Beginning with 2000-1, an Index of Published Annotations is included under a separate tab at the end of the Annotations Section. This is a list of new annotations that have been published since the 2000-1 edition.

INDEX OF DELETED ANNOTATIONS

Beginning with M98-3, an Index of Deleted Annotations is included under a separate tab at the end of the Annotations Section. This is a list of annotations that have been deleted since the M93-1 edition.

ANNOTATION PUBLICATION AND AMENDMENT DATES

Sales and Use Tax Annotations are followed by the date of the legal correspondence they are based upon. In parentheses following the date of correspondence will be a publication date and/or amendment date(s). These dates will be added as annotations are added or amended and will reflect the edition in which the annotation or amendment first appeared. Amendment dates will be denoted by “Am.” followed by the edition (for example, M97-4, Am. M98-3).

Beginning with the year 2000, the numbering system has been further modified to discontinue the use of “M” before the revision number and to print the full year followed by the revision number (for example, M02-1 would be shown as 2002-1 and Am. M02-3 will be shown as Am. 2002-3).

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